

Grants to Named Recipients

Department of Natural Resources – Program 1

I. PROGRAM OBJECTIVES

Authorized under AS 37.05.316, these grants are made at the discretion of the Legislature. The grants are designated by the Legislature to be provided for a specific project or activity, to be performed by the named recipient.

II. PROGRAM PROCEDURES

Following enactment of the authorizing legislation, the Department executes a grant agreement with the named recipient, which specifies the project to be undertaken.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

There are no specific grant regulations governing the administration of these grants. All compliance requirements and suggested audit procedures, therefore, must be based upon specific provisions of the grant agreement.

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds can be expended for a variety of purposes, as provided for in the authorizing legislation and as specified in the grant agreement.

Suggested Audit Procedures

- Test expenditure and related records for compliance with grant terms.

B. ELIGIBILITY

The auditor is not expected to make tests for recipient eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirements

Any matching, level of effort and/or earmarking requirements will be identified and established in the grant agreement.

Suggested Audit Procedures

- Review the grant agreement, identify any matching level of effort and/or earmarking requirements, and verify that requirements were met.

D. REPORTING REQUIREMENTS

Compliance Requirements

The grant agreement will specify the reporting requirements the grantee is to adhere to.

Suggested Audit Procedures

- Examine copies of the reports and determine completeness and timeliness of submission in accordance with the grant agreement.
- Trace data in selected reports to underlying documentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The grant agreements often contain specific provisions to which the grantee is to adhere.

Suggested Audit Procedures

- Review the grant agreement, identify any special provisions or requirements, and verify that they were met.

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